

FIRST REGULAR SESSION

HOUSE BILL NO. 875

97TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES WIELAND (Sponsor) AND GANNON (Co-sponsor).

2019L.011

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 205, RSMo, by adding thereto one new section relating to county public health center sales taxes.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 205, RSMo, is amended by adding thereto one new section, to be known as section 205.015, to read as follows:

205.015. 1. In any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants, in lieu of levying a property tax as provided in section 205.010, the board of trustees of the county public health center county established under sections 205.010 to 205.150, in conjunction with the county commission of the county, may by resolution abolish the property tax levied under 205.010 and impose a sales tax as provided by this section. Any sales tax imposed under this section shall be imposed on all retail sales made within the county which are subject to sales tax under chapter 144. The rate of the tax authorized in this section shall not exceed one percent, and shall be imposed solely for the purpose of funding for the establishment, maintenance, management, and operation of the county health center and the maintenance of the personnel required for operation of the health center. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated separately from all other charges and taxes.

2. No such resolution adopted under this section shall become effective unless the board of trustees of the county public health center submits to the voters residing within the county at a state general, primary, or special election a proposal to authorize the board to abolish the property tax and impose a tax under this section. If a majority of the votes

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

18 cast on the question by the qualified voters voting thereon are in favor of the question, then
19 the tax shall become effective on the first day of the second calendar quarter after the
20 director of revenue receives notification of adoption of the local sales tax. If a majority of
21 the votes cast on the question by the qualified voters voting thereon are opposed to the
22 question, then the tax shall not become effective unless and until the question is
23 resubmitted under this section to the qualified voters and such question is approved by a
24 majority of the qualified voters voting on the question.

25 3. Except as modified in this section, all provisions of sections 32.085 and 32.087
26 shall apply to the tax imposed under this section.

27 4. All revenue collected under this section by the director of the department of
28 revenue on behalf of the board of trustees, except for one percent for the cost of collection
29 which shall be deposited in the state's general revenue fund, shall be deposited in a special
30 trust fund, which is hereby created and shall be known as the "County Public Health
31 Center Sales Tax Fund", and shall be used solely for the designated purposes. Moneys in
32 the fund shall not be deemed to be state funds, and shall not be commingled with any funds
33 of the state. The director may make refunds from the amounts in the fund and credited
34 to the board for erroneous payments and overpayments made, and may redeem dishonored
35 checks and drafts deposited to the credit of such board. Any funds in the special fund
36 which are not needed for current expenditures shall be invested in the same manner as
37 other funds are invested. Any interest and moneys earned on such investments shall be
38 credited to the fund.

39 5. The board of trustees that has adopted the sales tax authorized in this section
40 may submit the question of repeal of the tax to the voters on any date available for elections
41 for the county. If a majority of the votes cast on the question by the qualified voters voting
42 thereon are in favor of the repeal, that repeal shall become effective on December thirty-
43 first of the calendar year in which such repeal was approved. If a majority of the votes cast
44 on the question by the qualified voters voting thereon are opposed to the repeal, then the
45 sales tax authorized in this section shall remain effective until the question is resubmitted
46 under this section to the qualified voters and the repeal is approved by a majority of the
47 qualified voters voting on the question.

48 6. Whenever the board of trustees that has adopted the sales tax authorized in this
49 section receives a petition, signed by a number of registered voters of the county equal to
50 at least ten percent of the number of registered voters of the county voting in the last
51 gubernatorial election, calling for an election to repeal the sales tax imposed under this
52 section, the board shall submit to the voters a proposal to repeal the tax. If a majority of
53 the votes cast on the question by the qualified voters voting thereon are in favor of the

54 repeal, the repeal shall become effective on December thirty-first of the calendar year in
55 which such repeal was approved. If a majority of the votes cast on the question by the
56 qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in
57 this section shall remain effective until the question is resubmitted under this section to the
58 qualified voters and the repeal is approved by a majority of the qualified voters voting on
59 the question.

60 7. If the tax is repealed or terminated by any means, all funds remaining in the
61 special trust fund shall continue to be used solely for the designated purposes, and the
62 board of trustees shall notify the director of the department of revenue of the action at least
63 ninety days before the effective date of the repeal and the director may order retention in
64 the trust fund, for a period of one year, of two percent of the amount collected after receipt
65 of such notice to cover possible refunds or overpayment of the tax and to redeem
66 dishonored checks and drafts deposited to the credit of such accounts. After one year has
67 elapsed after the effective date of abolition of the tax, the director shall remit the balance
68 in the account to the board and close the account of that board. The director shall notify
69 each board of each instance of any amount refunded or any check redeemed from receipts
70 due the board.

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